The JOURNAL OF ACCOUNTANCY

Index to Volume 119

January 1965 to June 1965

Accountancy law and legislation—Florida
Florida Board liberalizes rule on out-of-state practitioners. (News report) June, p. 18.

Accountancy law and legislation—Indiana
Indiana holds public experience not requisite for CPA certificate. (News report) June, p. 18.

Accountants and accountancy
Accounting in the next decade. Solomon, Ezra. Jan., p. 22.
CPAs and politics. Lipscomb, Glenard P. (Letters) May, p. 25.
Certified public accountants in politics: latest returns. (News report) Jan., p. 8.
Observations on the Roper report. (PF) May, p. 81.
Planning for the accounting profession. (Editorial) Feb., p. 31.
(A) rude question requiring more than a polite answer. (Editorial) Jan., p. 19.
What is the use of accountants? (from The London economist, with a reply from The accountant). (SIQ) Jan., p. 64.

Accountants' office
See also Practitioners forum

Accounting
Accounting research study no. 7. (Editorial) March, p. 27.
Adapting accounting principles to a dynamic economy; statement by Oral L. Luper . . . at the 33rd annual international conference, Financial executives institute, Dallas, Tex., Oct. 16, 1964. (SIQ) Jan., p. 61.
Are CPAs judges? Kelly, George. (Letters) March, p. 24.
Corporate executives view accounting principles. Flynn, Thomas D. June, p. 31.
Corporate responsibilities under developing federal laws; excerpt from an address by Jack M. Whitney, II . . . Oct. 15, 1964. (SIQ) Jan., p. 64.
'Inventory of generally accepted accounting principles.' Powell, Weldon. March, p. 29.
Place of postulates in accounting. Mautz, R. K. Jan., p. 46.
SEC chairman says commission relies on accounting profession. (News report) Jan., p. 7.

Accounting—International
International accounting. (Editorial) Feb., p. 32.
Some observations on world accounting. Mahon, James J. Jan., p. 33.

Accounting and auditing problems; a department, edited by Richard C. Lytle
Application of revised SEC proxy rule to stockholder reports. Jan., p. 69.
CPA's expanded role in investment company reporting. May, p. 70.
Canadian committee issues revised bulletin disclosure. Feb., p. 69.
Certification problems under 1964 securities acts amendments, by Louis H. Rappaport. March, p. 69.
Internal control recommendations of CAs in England and Wales. June, p. 61.
Louis H. Rappaport to comment on SEC matters. Feb., p. 69.
Presentation in balance sheets of items net of tax, by Louis H. Rappaport. April, p. 72.
Statistical sampling used to determine gross profit rates. March, p. 68.
Uniform commercial code and the auditor. April, p. 71.

Accounting firms
Advantages of practicing in a small community. (PF) May, p. 78.
Case history in co-operation. Lehmann, Robert S. April, p. 43.
MAP bulletin 14b provides revenue and expense statistics. (PF) June, p. 72.
Referral experience. (MCI) April, p. 87.

Accounting methods
Accrual basis vs. cash basis for operating purposes by CPAs. (PF) Feb., p. 75.
Method of computing adjustments under Revenue procedure 64-16. (TC) April, p. 77.
Need for an extension of the accrual concept. Bedford, Norton M. May, p. 29.

Acquisitions
Let the buyer beware! Weinstein, Edward A., June, p. 53.

Affiliated corporations
See Corporations, Affiliated

Alvin, Gerald
'Prepaid income' and the Commissioner's discretion rule. June, p. 45.

Ament, Joseph D.
Interest paid by employee to carry life insurance. (TC) June, p. 65.

American association of collegiate schools of business
AACSB standards. Garner, Paul. (Letters) Jan., p. 17.
On educating tomorrow's managers. (EPT) April, p. 89.

American institute of certified public accountants
AICPA Committee announces six grants-in-aid awards. (News report) June, p. 16.
AICPA Council considers professional position on accounting principles, public relations, long-range objectives, computers. (News report) June, p. 9.
AICPA officer nominees 1965-66. (News report) June, p. 9.
AICPA Tax committee comments on proposed IRS regulations. (News report) April, p. 10.
American Institute testifies on "Right to practice" bill. (News report) June, p. 22.
APB provides for more consultation with industry. (News report) May, p. 8.
Accounting research study no. 7. (Editorial) March, p. 27.
Adapting accounting principles to a dynamic economy; statement by Oral L. Luper . . . at the 33rd annual international conference, Financial executives institute, Dallas, Tex., Oct. 16, 1964. (SIQ) Jan., p. 61.
Amplifying the auditor's opinion. (Editorial) June, p. 29.
Broader consultation on accounting principles. (Editorial) May, p. 27.
Corporate executives view accounting principles. Flynn, Thomas D. June, p. 31.
Details of AICPA grants-in-aid programs. (EPT) Jan., p. 88.
'Inventory of generally accepted accounting principles.' Powell, Weldon. March, p. 29.
MAP bulletin 14b provides revenue and expense statistics. (PF) June, p. 72.
Summary of the report of the Special committee on opinions of the Accounting principles board. (News report) June, p. 12.
Problems of a free professional press. (Editorial) April, p. 32.
Reporting of leases. Hellier, James E. (Letters) May, p. 25.
Reporting of leases: agreement and disagreement. Bevis, Herman W. (Letters) April, p. 27.
Reporting of leases: Comment on APB Opinion no. 5. Graham, Willard J. and Langenderfer, Harold Q. March, p. 57.
Reporting of leases: Point of disagreement. Myers, John H. (Letters) June, p. 27.
Staff men today, partners tomorrow. (EPT) Jan., p. 84.
Summary of ARS no. 8 "Accounting for the cost of pension plans," by Ernest L. Hicks. (SIQ) May, p. 55.

Amortization
AICPA Tax committee comments on proposed IRS regulations. (News report) April, p. 10.

Annuities
Exchange for private annuity. (TC) June, p. 66.

Appalachian power company
Regulatory commission authority over published financial statements of utilities; excerpts from a speech by . . . Lawrence J. O'Connor, Jr. . . . (SIQ) May, p. 66.

Ascher, James F.
Collapsible corporations—caveat emptor. (TC) March, p. 76.

Ashworth, John
Aid to Junior achievement. (EPT) March, p. 88.

Asset valuation
See Valuation

Atford, Lee
Treatment of corporate income tax. (Letters) Feb., p. 29.

Auditing
Audit guide. (PF) June, p. 71.
Double standards controversy. Ross, William W. (Letters) Jan., p. 17.

Auditing—International
Some observations on world accounting. Mahon, James J. Jan., p. 33.

Austin, Richard H.
Revenue Commissioner's advisory group includes two CPAs. (News report) May, p. 19.

Averaging income
Can income averaging save taxes? (PF) March, p. 81.
Income averaging and Subchapter S. (TC) May, p. 73.
Income averaging opens a new door. (TC) March, p. 71.
More income would have resulted in less tax! (TC) May, p. 74.
Surviving spouse and income averaging. (TC) May, p. 73.

Back talk
Agent 007 on the trail of the audit. June, p. 89.

Baldwin, Ronald P.
Depreciation recapture. April, p. 64.

Banks and banking
FDIC chairman calls for audits under "proper circumstances." (News report) May, p. 12.
FDIC chairman calls independent audits desirable. (News report) March, p. 18.
FRB, FDIC disclosure rules make independent audits optional; proposed legislation would require them of all FDIC banks. (News report) Feb., p. 7.
Senate (i.e. House) committee asks FDIC banks about use of accounting firms. (News report) May, p. 14.

Barr, Joseph W.
FDIC chairman calls for audits under "proper circumstances." (News report) May, p. 12.
FDIC chairman calls independent audits desirable. (News report) March, p. 18.

Baseman, Harvey
Two men indicted in forgeries of CPAs' signatures on opinions. (News report) April, p. 16.

Bedford, Norton M.
Need for an extension of the accrual concept. May, p. 29.

Bee, D. G.
Some views on the recruitment of young clients. (PF) June, p. 69.

Benefit plans
See Employee benefits also under specific type, e.g. Pensions

Berlfein, Harold M.
Personal holding companies under the 1964 act. Jan., p. 55.

Bersch, Neil R.
Computation of tax for fiscal year taxpayer. (TC) March, p. 71.

KEY: AAP—Accounting and Auditing Problems; BT—Back Talk; EPT—Education and Professional Training; MCI—Management Controls and Information; NF—News Feature; PF—Practitioners Forum; SIQ—Statements in Quotes; TC—Tax Clinic; WB—Washington Background

Bettauer, Arthur
CPA's expanded role in investment company reporting. (AAP) May, p. 70.

Bevis, Herman W.
Reporting of leases: agreement and disagreement. (Letters) April, p. 27.

Beyer, Robert
Management services—time for decision. March, p. 43.

Blackie, William
Four CPAs receive appointments to federal government positions. (News report) May, p. 18.

Blake, Matthew F., editor
See Tax clinic, February issue

Blanshard, Brand
(The) specialist and the humanist. (EPT) April, p. 89.

Blough, Roy
International developments affecting business. Feb., p. 34.

Bond, James
Agent 007 on the trail of the audit. (BT) June, p. 89.

Brother-sister corporations
See Corporations, Brother-sister

Browne, Dudley E.
(The) new financial executive. Feb., p. 40.

Bryan, Lyman
See Washington background

Budgets
Budgeting for profit in accounting firms. (PF) Jan., p. 77.

Business—International
International developments affecting business. Blough, Roy. Feb., p. 34.

Business purpose doctrine
Thirty years of the Gregory case. Holzman, Robert S. May, p. 34.

Buy-and-sell agreements
See Purchase agreements

Buying and selling a business
Assisting a client in selling his business. (PF) Feb., p. 77.
Helping a client make up his mind. Rea, Richard C. May, p. 39.

Byron, Earl T.
Stock options— 1964 changes. April, p. 56.

CARFYC
See Chartered accountants' reduced fees for young clients

"CPA plans for the future"
Planning for the accounting profession. (Editorial) Feb., p. 31.

California society of certified public accountants
Available from the California state society. (MCI) Jan., p. 83.

Campfield, William K.
(A) practitioner goes to college. (EPT) Feb., p. 89.

Canadian institute of chartered accountants
Canadian committee issues revised bulletin on disclosure. (AAP) Feb., p. 69.

Capaci, Lawrence F.
Uniform commercial code and the auditor. (AAP) April, p. 71.

Capital gains
See Gains and losses

Caplin, Mortimer M. and Klayman, Robert A.
Depreciation—1965 model. April, p. 34.

Carey, John L.
Amplifying the auditor's opinion. (Editorial) June, p. 29.

Caron, William J.
Exchange for private annuity. (TC) June, p. 66.

Carter, Arthur H.
Arthur H. Carter. (Obituary) (News report) Feb., p. 20.

Certificate or opinion
Amplifying the auditor's opinion. (Editorial) June, p. 29.
Certification problems under 1964 securities acts amendments, by Louis H. Rappaport. (AAP) March, p. 69.
Is the audit report becoming too sophisticated? Franco, Joseph J. (Letters) Feb., p. 29.
New use for the attest function. (WB) June, p. 26.
Two men indicted in forgeries of CPAs' signatures on opinions. (News report) April, p. 16.
Unusual auditor's opinion. (News report) May, p. 7.
Will the audit report come full circle? Thornburg, E. Jack. (Letters) Jan., p. 17.

Charitable contributions
See Contributions

Chartered accountants' reduced fees for young clients
Some views on the recruitment of young clients. (PF) June, p. 69.

Chatterton, Harold
More income would have resulted in less tax! (TC) May, p. 74.

Chilton, Carl S.
Budgeting for profit in accounting firms. (PF) Jan., p. 77.

Cholden, Ernest J.
Tax planning for foundations. Elder, Peter and Cholden, Ernest J. May, p. 50.

Citrus groves
Depreciation recapture sours market for citrus groves. (TC) April, p. 80.

Civil aeronautics board
CAB allows alternative treatment of investment tax credit. (News report) March, p. 12.

Clients
Assisting a client in selling his business. (PF) Feb., p. 77.
Some views on the recruitment of young clients. (PF) June, p. 69.

Cohen, Manuel F.
SEC chairman says commission relies on accounting profession. (News report) Jan., p. 7.

Cohen, Sheldon S.
Cohen praised by Dillon as expert in accounting and law. (News report) March, p. 12.
Sheldon S. Cohen is named new Commissioner of IRS. (News report) Feb., p. 19.

Colbs, Marvin
Four CPAs receive appointments to federal government positions. (News report) May, p. 18.

Collapsible corporations
See Corporations, Collapsible

College placement council
Candidates for accounting degrees offered average of $544 per month. (News report) Feb., p. 21.

Columbia university
New study projects. (EPT) May, p. 87.

Committee for economic development
On educating tomorrow's managers. (EPT) April, p. 89.

Community action program
New use for the attest function. (WB) June, p. 26.

Computax
Tax returns—by computer. (NF) Feb., p. 23.

Computers
Accountant's attitude to computers, by A. d'Agapeyeff. (SIQ) March, p. 64.
AICPA Council considers professional position on accounting principles, public relations, long-range objectives, computers. (News report) June, p. 9.
Computer revolution. (Editorial) April, p. 31.
Manager and the computer. Whisler, Thomas L. Jan., p. 27.
Tax returns—by computer. (NF) Feb., p. 23.

Confirmations
Procedures for a "confirmation service" unit. (PF) Jan., p. 76.

Consolidated container carriers, inc.
Two men indicted in forgeries of CPAs' signatures on opinions. (News report) April, p. 16.

Consolidations and mergers
Distinction between liquidation and statutory merger—IRS ruling policy. (TC) April, p. 78.
Let the buyer beware! Weinstein, Edward A. June, p. 53.

Contracts
Percentage of completion based on costs. (TC) May, p. 76.

Contracts, Government
Defense contract profits—weighted guidelines method. Trueger, Paul M. Feb., p. 45.

Contributions
Charitable remainders in trust and the extra 10 per cent deduction. (TC) June, p. 65.
Charity. (TC) Jan., p. 73.
Contribution by transfers of partial interests. (TC) June, p. 66.
Group insurance. (TC) Jan., p. 74.

Controlled corporations
See Corporations, Controlled

Controllers
See Financial executives

Cordle, O. M.
Who sees your own financial statements? (PF) Feb., p. 81.

Corporations
New study projects. (EPT) May, p. 87.

Corporations, Affiliated
Affiliated and controlled group problems. (TC) May, p. 72.
Consolidated returns. (TC) Jan., p. 74.
Multiple corporations. (TC) Jan., p. 73.

Corporations, Brother-sister
Dormant corporations and surtax exemptions. (TC) April, p. 75.
Is your corporation "controlled"? Meisky, Edgar C. Feb., p. 51.
Multiple corporations. (TC) Jan., p. 73.

Corporations, Collapsible
Collapsible corporations—caveat emptor. (TC) March, p. 76.

Corporations, Controlled
Affiliated and controlled group problems. (TC) May, p. 72.
Compensation transfer to controlled corporation. (TC) June, p. 66.
Dormant corporations and surtax exemptions. (TC) April, p. 75.
Election of multiple surtax exemptions. (TC) April, p. 79.
Is your corporation "controlled"? Meisky, Edgar C. Feb., p. 51.
Multiple corporations. (TC) Jan., p. 73.
Treasury rebuffed in attempts to extend Section 269. (TC) March, p. 76.

Correspondence
See Letters

Cowen, Melvin P., editor
See Tax clinic—May issue

Current reading; a department edited by Lauren Walker and Robert I. Dickey
See each issue

d'Agapeyeff, A.
Accountant's attitude to computers, by A. d'Agapeyeff. (SIQ) March, p. 64.

Data processing
Automatic data processing in the Internal revenue service. Taylor, Howard D. March, p. 53.

Data processing service organizations
Retail merchants association engages CPA firm to provide EDP for members. (NF) May, p. 22.

Davis, La Vaughn
Allocation of basis in complete liquidation of partnership. (TC) June, p. 66.

Dealers' reserves
Ray of hope for "dealers' reserves"? (TC) March, p. 75.

Decision trees
Helping a client make up his mind. Rea, Richard C. May, p. 39.

Defense, Department of
CPA appointed as Deputy assistant secretary of defense. (News report) March, p. 18.

Defense contracts
See Contracts, Government

Deferred charges and credits
'Prepaid income' and the Commissioner's discretion rule. Alvin, Gerald. June, p. 45.

Deferred income
See Income—Deferred

Delmarmo, George
Statistical sampling used to determine gross profit rates. (AAP) March, p. 68.

Depreciation
Depreciation—1965 model. Caplin, Mortimer M. and Klayman, Robert A. April, p. 34.
Depreciation recapture. Baldwin, Ronald P. April, p. 64.
Depreciation recapture sours market for citrus groves. (TC) April, p. 80.
Fully depreciated Sec. 1245 assets included in group sale. (TC) March, p. 74.
Is maximizing depreciation always desirable? (TC) Feb., p. 72.
Recaptures and consolidated returns. (TC) Feb., p. 74.
Salvage value in computation of Section 1250 income. (TC) March, p. 73.

Deskins, James Wesley
Management services and management decisions. Jan., p. 50.

De Vos, Henry, editor
See Management controls and information; a department

Dickey, Robert I., joint editor
Current reading; a department, edited by Lauren Walker and Robert I. Dickey. *See each issue*

Dillon, Douglas
Cohen praised by Dillon as expert in accounting and law. (News report) March, p. 12.

Disclosure
Canadian committee issues revised bulletin on disclosure. (AAP) Feb., p. 69.

Discounted cash flow
Future service potential value. Kollaritsch, Felix P. Feb., p. 57.

Distributions
Net operating loss benefit may be lost. (TC) March, p. 76.
Tax-free corporation distributions. (TC) April, p. 78.

Dividends
Dividends in consolidated returns. (TC) Feb., p. 74.
85 per cent vs. 100 per cent dividend received deduction. (TC) March, p. 71.

Dreer, Joel
Two men indicted in forgeries of CPAs' signatures on opinions. (News report) April, p. 16.

Economic opportunity, Office of
New use for the attest function. (WB) June, p. 26.

(The) economist
(A) rude question requiring more than a polite answer. (Editorial) Jan., p. 19.

Editorials
Accounting research study no. 7. March, p. 27.

Amplifying the auditor's opinion. June, p. 29.
Broader consultation on accounting principles. May, p. 27.
Computer revolution. April, p. 31.
Crackdown on tax frauds. Feb., p. 32.
How good are annual reports? Jan., p. 20.
International accounting. Feb., p. 32.
Planning for the accounting profession. Feb., p. 31.
Problems of a free professional press. April, p. 32.
(A) rude question requiring more than a polite answer. Jan., p. 19.

Education
See also Education and professional training; a department

Education and professional training; a department, edited by Edward S. Lynn
Accounting professors wanted. Jan., p. 87.
Aid to Junior achievement. March, p. 88.
Contributors to the Uniform CPA examination. Jan., p. 87.
Details of AICPA grants-in-aid programs. Jan., p. 88.
Education expenses. June, p. 79.
Meeting the academic challenge. May, p. 89.
New pay policy for CPA examination contributions. Feb., p. 89.
New sources of accountants. March, p. 89.
New study projects. May, p. 87.
On educating tomorrow's managers. April, p. 89.
(A) practitioner goes to college. Feb., p. 89.
"Professional school of accountancy." May, p. 87.
(The) specialist and the humanist. April, p. 89.
Staff men today, partners tomorrow. Jan., p. 84.
Staff training and programed instruction. April, p. 88.
Vatter report on Australian accountancy education. March, p. 86.
Where do CPA examination questions come from? Feb., p. 87.

Education expense deduction
Education expenses. (EPT) June, p. 79.

Elder, Peter and Cholden, Ernest J.
Tax planning for foundations. May, p. 50.

Employee benefits
Guidelines for better management of employee benefits. (MCI) June, p. 74.

Engel, W. Keith
Lease vs. purchase: property leased from a municipality. (TC) March, p. 74.
Short sale closed out by an estate. (TC) March, p. 72.

Estate planning
Buy and sell agreement in estate planning. Hoffman, William H., Jr. May, p. 43.

Estates and trusts
Charitable remainders in trust and the extra 10 per cent deduction. (TC) June, p. 65.
Federal estate taxes and marital deductions. (TC) Jan., p. 75.
Foreign trusts. (TC) Jan., p. 74.
Gift and estate taxes. (TC) Jan., p. 74.
How to use short-term trusts in family tax planning. Gindlin, Herbert M. June, p. 37.
Short-term accumulative trust for spouse. (TC) June, p. 67.
Tax liability inherited. (TC) May, p. 75.

Estes, Robert C.
Fully depreciated Sec. 1245 assets included in group sale. (TC) March, p. 74.
Net operating loss benefit may be lost. (TC) March, p. 76.

Eulenberg, Alexander
Interest paid by employee to carry life insurance. (TC) June, p. 65.

Examinations
Accounting professors wanted. (EPT) Jan., p. 87.
Contributors to the Uniform CPA examination. (EPT) Jan., p. 87.
New pay policy for CPA examination contributions. (EPT) Feb., p. 89.
Where do CPA examination questions come from? (EPT) Feb., p. 87.

Faculty residencies
(A) practitioner goes to college. (EPT) Feb., p. 89.

Fagerberg, Dixon, Jr.
Just plain housekeeping. (PF) Feb., p. 80.
Procedures for a "confirmation service" unit. (PF) Jan., p. 76.
That first day in your career. (PF) March, p. 77.

Federal deposit insurance corporation
FDIC chairman calls for audits under "proper circumstances." (News report) May, p. 12.
FDIC chairman calls independent audits desirable. (News report) March, p. 18.
FRB, FDIC disclosure rules make independent audits optional; proposed legislation would require them of all FDIC banks. (News report) Feb., p. 7.
Senate (i.e. House) committee asks FDIC banks about use of accounting firms. (News report) May, p. 14.

Federal power commission
FPC announces re-establishment of Accounting series releases. (News report) Feb., p. 14.
Regulatory commission authority over published financial statements of utilities; excerpts from a speech . . . by Lawrence J. O'Connor, Jr. . . . (SIQ) May, p. 66.

Federal reserve banks
CPA chosen as president of district Federal reserve bank. (News report) June, p. 20.

Federal reserve board
FRB, FDIC disclosure rules make independent audits optional; proposed legislation would require them of all FDIC banks. (News report) Feb., p. 7.

Fees
See Wages, fees, salaries

Ferst, Stanley D.
Intraoffice communication. (PF) May, p. 82.

Financial executives
(The) new financial executive. Browne, Dudley E. Feb., p. 40.

Financial executives institute
How good are annual reports? (Editorial) Jan., p. 20.

Flynn, Thomas D.
Corporate executives view accounting principles. June, p. 31.
Flynn speaks to analysts and financial executives. (News report) March, p. 14.

Foley, Eugene P.
More on SCORE. (Letters) Feb., p. 29.

Foreign subsidiaries
Does the Commissioner have the power to impose improper terms? (TC) April, p. 80.
Foreign source income. (TC) Feb., p. 74.

Foreign tax credit
How to obtain a ruling for foreign tax credit. (TC) April, p. 80.

Forgery
Two men indicted in forgeries of CPAs' signatures on opinions. (News report) April, p. 16.

Forms
Intra-office forms. (PF) March, p. 78.

Foundations
Tax planning for foundations. Elder, Peter and Cholden, Ernest J. May, p. 50.
Treasury department report recommends changes in tax laws dealing with exempt status of private foundations. (News report) April, p. 7.

Fox, Saul
Two men indicted in forgeries of CPAs' signatures on opinions. (News report) April, p. 16.

Franco, Joseph J.
Is the audit report becoming too sophisticated? (Letters) Feb., p. 29.

"Future service potential value"
Future service potential value. Kollaritsch, Felix P. Feb., p. 57.

Fylstra, Edward
Small practitioner's role in management services. (MCI) April, p. 85.

Gains and losses
Capital loss carryover. (TC) Jan., p. 73.
Computation of tax for fiscal year taxpayer. (TC) March, p. 71.
Correction. (TC) March, p. 76.
Fully depreciated Sec. 1245 assets included in group sale. (TC) March, p. 74.
Gains and losses on interim investments pending liquidation. (TC) April, p. 77.
Net operating loss benefit may be lost. (TC) March, p. 76.
Thrift plan losses result in ordinary deductions. (TC) May, p. 74.

Galusha, Hugh D.
CPA chosen as president of district Federal reserve bank. (News report) June, p. 20.

Garner, Paul
AACSB standards. (Letters) Jan., p. 17.
On educating tomorrow's managers. (EPT) April, p. 89.

Gechter, Lawrence R.
More on "would have been" personal holding companies. (TC) March, p. 74.

Gifts
Gift and estate taxes. (TC) Jan., p. 74.
Gift tax—reportable gifts. (TC) June, p. 65.

Gindlin, Herbert M.
How to use short-term trusts in family tax planning. June, p. 37.

Golding, Jordan L.
Referral experience. (MCI) April, p. 87.

Government agencies and departments—Practice before
American institute testifies on "Right to practice" bill. (News report) June, p. 22.
Federal controls on agency practice. (WB) May, p. 21.

Grady, Paul
'Inventory of generally accepted accounting principles.' Powell, Weldon. March, p. 29.

Graham, Willard J. and Langenderfer, Harold Q.
Reporting of leases: Comment on APB Opinion no. 5. March, p. 57.

Grande, Jerald D.
Income averaging opens a new door. (TC) March, p. 71.

Grants-in-aid
AICPA Committee announces six grants-in-aid awards. (News report) June, p. 16.
Details of AICPA grants-in-aid programs. (EPT) Jan., p. 88.

Greene, George E.
Advantages of practicing in a small community. (PF) May, p. 78.

Greenhouse, Max
"Nonaccountant" not "legal." (Letters) April, p. 28.

Gregory vs. Helvering
Thirty years of the Gregory case. Holzman, Robert S. May, p. 34.

Griffin, Charles H.
Vatter report on Australian accountancy education. (EPT) March, p. 86.

Haskins and Sells
Agent 007 on the trail of the audit. (BT) June, p. 89.
Two men indicted in forgeries of CPAs' signatures on opinions. (News report) April, p. 16.

Hausman, Donald I.
85 per cent vs. 100 per cent dividend received deduction. (TC) March, p. 71.

Hawken, E. Robert, Jr.
Aid to Junior achievement. (EPT) March, p. 88.

Health, education, and welfare, Department of
HEW names CPA as director of new audit organization. (News report) April, p. 22.

Heath, Leslie A.
Accrual basis vs. cash basis for operating purposes by CPAs. (PF) Feb., p. 75.
Are owners' salaries a cost? (PF) April, p. 81.

Hellier, James E.
Reporting of leases. (Letters) May, p. 25.

Hicks, Ernest L.
Summary of ARS no. 8 "Accounting for the cost of pension plans," by Ernest L. Hicks. (SIQ) May, p. 55.

Hodge, William
Charitable remainders in trust and the extra 10 per cent deduction. (TC) June, p. 65.

Hoffman, William H., Jr.
Buy and sell agreement in estate planning. May, p. 43.

Holding companies and subsidiaries
Consolidated returns. (TC) Jan., p. 74.
Dormant corporations and surtax exemptions. (TC) April, p. 75.
Liquidating personal holding companies. (TC) Feb., p. 74.
Loss subsidiaries. (TC) Feb., p. 74.
More on "would have been" personal holding companies. (TC) March, p. 74.
Personal holding companies under the 1964 act. Berlfein, Harold M. Jan., p. 55.
Personal holding company capital gains. (TC) June, p. 64.
Tax savings of multiple surtax election computed. (TC) May, p. 74.

Holzman, Robert S.
Thirty years of the Gregory case. May, p. 34.

Huff, Alfred
Reducing white collar costs. (MCI) May, p. 83.

Humanism
(The) specialist and the humanist. (EPT) April, p. 89.

Husbands and wives
Federal estate taxes and marital deductions. (TC) Jan., p. 75.
Marital deduction mathematics. (TC) June, p. 67.
Short-term accumulative trust for spouse. (TC) June, p. 67.
Surviving spouse and income averaging. (TC) May, p. 73.

Idle time
Reducing white collar costs. (MCI) May, p. 83.

Income—Deferred
Method of computing adjustments under Revenue procedure 64-16. (TC) April, p. 77.

Income averaging
See Averaging income

Independence
Management services and management decisions. Deskins, James Wesley. Jan., p. 50.

Institute of chartered accountants in England and Wales
Internal control recommendations of CAs in England and Wales. (AAP) June, p. 61.

Insurance
Group insurance. (TC) Jan., p. 74.
Interest paid by employee to carry life insurance. (TC) June, p. 65.

Interest
Accrual of imputed interest. (TC) May, p. 72.
Imputed interest. (TC) Feb., p. 72.
Imputed interest. (TC) Jan., p. 73.
Is it better to stipulate or impute interest? (TC) Feb., p. 72.

Interest equalization tax act
Interest equalization tax act. Murphy, Patrick J. Jan., p. 38.

Internal control
Internal control recommendations of CAs in England and Wales. (AAP) June, p. 61.

Internal revenue code—Section 47
Investment credit and "reselection" of used property. (TC) May, p. 76.

Internal revenue code—Section 243(a)
85 per cent vs. 100 per cent dividend received deduction. (TC) March, p. 71.

Internal revenue code—Section 264
Interest paid by employee to carry life insurance. (TC) June, p. 65.

Internal revenue code—Section 267
Compensation transfer to controlled corporation. (TC) June, p. 66.
Wash sales are sometimes beneficial. (TC) March, p. 72.

Internal revenue code—Section 269
How shall a loss corporation be acquired? (TC) June, p. 64.
Treasury rebuffed in attempt to extend Section 269. (TC) March, p. 76.

Internal revenue code—Section 333(g)
Liquidating personal holding companies. (TC) Feb., p. 74.
More on "would have been" personal holding companies. (TC) March, p. 74.

Internal revenue code—Section 334(b)(2)
Recaptures and consolidated returns. (TC) Feb., p. 74.

Internal revenue code—Section 337
Gains and losses on interim investments pending liquidation. (TC) April, p. 77.
Tax-option corporation and Section 337. (TC) June, p. 67.

Internal revenue code—Section 341(f)
Collapsible corporations—caveat emptor. (TC) March, p. 76.

Internal revenue code—Section 346
Gains and losses on interim investments pending liquidation. (TC) April, p. 77.

Internal revenue code—Section 382(b)
How shall a loss corporation be acquired? (TC) June, p. 64.

Internal revenue code—Section 483
Imputed interest. (TC) Feb., p. 72.

Internal revenue code—Section 542(a)
Personal holding company capital gains. (TC) June, p. 64.

Internal revenue code—Section 668
Income averaging opens a new door. (TC) March, p. 71.

Internal revenue code—Section 673
Short-term accumulative trust for spouse. (TC) June, p. 67.

Internal revenue code—Section 901
How to obtain a ruling for foreign tax credit. (TC) April, p. 80.

Internal revenue code—Section 1245
Depreciation recapture. Baldwin, Ronald P. April, p. 64.
Depreciation recapture sours market for citrus groves. (TC) April, p. 80.
Fully depreciated Sec. 1245 assets included in group sale. (TC) March, p. 74.
Recaptures and consolidated returns. (TC) Feb., p. 74.
Section 1245 in liquidation. (TC) Feb., p. 73.

Internal revenue code—Section 1250
Depreciation recapture. Baldwin, Ronald P. April, p. 64.
Salvage value in computation of Section 1250 income. (TC) March, p. 73.

Internal revenue code—Section 1504
Affiliated and controlled group problems. (TC) May, p. 72.

Internal revenue code—Section 1561
Dormant corporations and surtax exemptions. (TC) April, p. 75.
Is your corporation "controlled"? Meisky, Edgar C. Feb., p. 51.

Internal revenue code—Section 1562
Dormant corporations and surtax exemptions. (TC) April, p. 75.
Election of multiple surtax exemptions. (TC) April, p. 79.
Is your corporation "controlled"? Meisky, Edgar C. Feb., p. 51.

Internal revenue code—Section 1563
Affiliated and controlled group problems. (TC) May, p. 72.
Is your corporation "controlled"? Meisky, Edgar C. Feb., p. 51.

Internal revenue service
Automatic data processing in the Internal revenue service. Taylor, Howard D. March, p. 53.
Revenue Commissioner's advisory group includes two CPAs. (News report) May, p. 19.
Sheldon S. Cohen is named new Commissioner of IRS. (News report) Feb., p. 19.

Inventories
Agent 007 on the trail of the audit. (BT) June, p. 89.
Certification problems under 1964 securities acts amendments, by Louis H. Rappaport. (AAP) March, p. 69.
Statistical sampling used to determine gross profit rates. (AAP) March, p. 68.

Investment bankers association of America
SEC chairman says commission relies on accounting profession. (News report) Jan., p. 7.

Investment companies
CPA's expanded role in investment company reporting. (AAP) May, p. 70.

Investment credit
AICPA Tax committee comments on proposed IRS regulations. (News report) April, p. 10.
CAB allows alternative treatment of investment tax credit. (News report) March, p. 12.
Investment credit. (TC) Jan., p. 74.
Investment credit and "reselection" of used property. (TC) May, p. 76.
Restoring investment credit to asset basis. (TC) March, p. 72.
Subchapter S election can cause loss of investment credit. (TC) May, p. 76.

Jackson, Jerry B.
Salvage value in computation of Section 1250 income. (TC) March, p. 73.

Jennings, Robert M.
Staff training and programmed instruction. (EPT) April, p. 88.

Jensen, Wallace M., editor
See Tax clinic—March issue

Journal of accountancy
Problems of a free professional press. (Editorial) April, p. 32.
(The) Journal abbreviates—too much, perhaps? Morey, Lloyd; Reeve, John T. (Letters) June, p. 27.

Junior achievement
Aid to Junior achievement. (EPT) March, p. 88.

Kelly, George
Are CPAs judges? (Letters) March, p. 24.

"Kiting"
Banks sue accounting firm for six million dollars. (News report) June, p. 20.

Klayman, Robert A.
Depreciation—1965 model. Caplin, Mortimer M. and Klayman, Robert A. April, p. 34.

Kollaritsch, Felix P.
Future service potential value. Feb., p. 57.

Langenderfer, Harold Q.
Reporting of leases: Comment on APB Opinion no. 5. Graham, Willard J. and Langenderfer, Harold Q. March, p. 57.

Leach, J. Archie, Jr.
Charitable remainders in trust and the extra 10 per cent deduction. (TC) June, p. 65.

Lease—purchase agreements
See Purchase agreements

Leases
Lease vs. purchase: property leased from a municipality. (TC) March, p. 74.
Reporting of leases. Hellier, James E. (Letters) May, p. 25.
Reporting of leases: agreement and disagreement. Bevis, Herman W. (Letters) April, p. 27.
Reporting of leases: Comment on APB Opinion no. 5. Graham, Willard J. and Langenderfer, Harold Q. March, p. 57.
Reporting of leases: Point of disagreement. Myers, John H. (Letters) June, p. 27.

Leech, Alfred
Reducing white collar costs. (MCI) May, p. 83.

Legislation
How new bills would affect accountants. (WB) March, p. 21.

Lehmann, Robert S.
Case history in co-operation. April, p. 43.

Lennox and Lennox
Retail merchants association engages CPA firm to provide EDP for members. (NF) May, p. 22.

Letter-writing
High cost of letter-writing. (PF) May, p. 82.

Letters
AACSB standards. Garner, Paul. Jan., p. 17.
Are CPAs judges? Kelly, George. March, p. 24.
CPAs and politics. Lipscomb, Glenard P. May, p. 25.
Double standards controversy. Ross, William W. Jan., p. 17.
Income tax allocation. Prouty, M. D., Jr. March, p. 23.
Is the audit report becoming too sophisticated? Franco, Joseph J. Feb., p. 29.
(The) Journal abbreviates—too much, perhaps? Morey, Lloyd; Reeve, John T. June, p. 27.
More on SCORE. Foley, Eugene P. Feb., p. 29.
"Nonaccountant" not "legal". Greenhouse, Max. April, p. 28.
Reporting of leases. Hellier, James E. May, p. 25.
Reporting of leases: agreement and disagreement. Bevis, Herman W. April, p. 27.
Reporting of leases: Point of disagreement. Myers, John H. June, p. 27.
Treatment of corporate income tax. Atford, Lee. Feb., p. 29.
Will the audit report come full circle? Thornburg, E. Jack. Jan., p. 17.

Lipscomb, Glenard P.
CPAs and politics. (Letters) May, p. 25.

Liquidations and receiverships
Distinction between liquidation and statutory merger—IRS ruling policy. (TC) April, p. 78.
Does the Commissioner have the power to impose improper terms? (TC) April, p. 80.
Gains and losses on interim investments pending liquidation. (TC) April, p. 77.
Liquidating personal holding companies. (TC) Feb., p. 74.
More on "would have been" personal holding companies. (TC) March, p. 74.
Section 1245 in liquidation. (TC) Feb., p. 73.

Loans
Stockholder-guaranteed loans attacked by IRS. (TC) May, p. 72.

Loss corporations
How shall a loss corporation be acquired? (TC) June, p. 64.

Losses
See Gains and losses

Luper, Oral L.
Adapting accounting principles to a dynamic economy; statement by Oral L. Luper . . . at the 33rd annual international conference, Financial executives institute, Dallas, Tex., Oct. 16, 1964. (SIQ) Jan., p. 61.

Lynn, Edward S., editor
See Education and professional training: a department

Lytle, Richard C.
APB provides for more consultation with industry. (News report) May, p. 8.

Lytle, Richard C., editor
See Accounting and auditing problems; a department

McCarthy, Clarence F., editor
See Tax clinic—April issue

McLaughlin, David J.
Guidelines for better management of employee benefits. (MCI) June, p. 74.

Mahon, James J.
Some observations on world accounting. Jan., p. 33.

Management
Manager and the computer. Whisler, Thomas L. Jan., p. 27.

Management controls and information; a department, edited by Henry De Vos
Available from the California state society. Jan., p. 83.
Guidelines for better management of employee benefits. June, p. 74.
How do you know what your business is worth? Jan., p. 80.
Management science—its impact on management thinking. March, p. 82.
Quality control for people. Feb., p. 82.
Reducing white collar costs. May, p. 83.
Referral experience. April, p. 87.
Small practitioner's role in management services. April, p. 85.

Management science
Management science—its impact on management thinking. (MCI) March, p. 82.

Management services
Available from the California state society. (MCI) Jan., p. 83.
Management services and management decisions. Deskins, James Wesley. Jan., p. 50.
Management services—time for decision. Beyer, Robert. March, p. 43.
Small practitioner's role in management services. (MCI) April, p. 85.

Mandel, Frederick H.
Education expenses. (EPT) June, p. 79.

Marital deduction
See Husbands and wives

Mautz, R. K.
Place of postulates in accounting. Jan., p. 46.

Meisky, Edgar C.
Is your corporation "controlled"? Feb., p. 51.

Mergers
See Consolidations and mergers

Minnesota society of certified public accountants
Audit guide. (PF) June, p. 71.

Minors
Minors—trust or custodianship? (TC) Feb., p. 73.

Montana power company
Power company gives stockholders two sets of financial statements. (News report) May, p. 7.

Morey, Lloyd
(The) Journal abbreviates—too much, perhaps? (Letters) June, p. 27.

Mosher, Roy G.
Employee benefit plans: their adoption and operation. March, p. 36.

Mosso, Lyle D.
Four CPAs receive appointments to federal government positions. (News report) May, p. 18.

Municipalities
Lease vs. purchase: property leased from a municipality. (TC) March, p. 74.

Murphy, Patrick J.
Interest equalization tax act. Jan., p. 38.

Myers, John H.
Reporting of leases: Point of disagreement. (Letters) June, p. 27.

National retail merchants association
Retail merchants association engages CPA firm to provide EDP for members (NF) May, p. 22.

New York society of security analysts
Flynn speaks to analysts and financial executives. (News report) March, p. 14.

New York state society of certified public accountants
New York society of CPAs to award certificate of advanced study. (News report) June, p. 22.

News feature
Retail merchants association engages CPA firm to provide EDP for members. May, p. 22.
Tax returns—by computer. Feb., p. 23.

Nonprofit organizations
Audits of nonprofit organizations. Reeve, John T. Feb., p. 63.
(The) Journal abbreviates—too much, perhaps? Morey, Lloyd; Reeve, John T. (Letters) June, p. 27.
"Nonaccountant" not "legal." Greenhouse, Max. (Letters) April, p. 28.

Obituaries
Arthur H. Carter. (News report) Feb., p. 20.
William W. Werntz. (News report) Jan., p. 14.

O'Connor, Lawrence J., Jr.
Regulatory commission authority over published financial statements of utilities; excerpts from a speech . . . by Lawrence J. O'Connor, Jr. . . . (SIQ) May, p. 66.

Office forms
See Forms

Orientation guides
That first day in your career. (PF) March, p. 77.

Otis, McAllister and company
Banks sue accounting firm for six million dollars. (News report) June, p. 20.

Partnerships
Allocation of basis in complete liquidation of partnership. (TC) June, p. 66.
Partnership income tax schedules prove helpful. (PF) Jan., p. 79.
Peat, Marwick, Mitchell and Company
Amplifying the auditor's opinion. (Editorial) June, p. 29.
Banks sue accounting firm for six million dollars. (News report) June, p. 20.

Pensions
Employee benefit plans: their adoption and operation. Mosher, Roy G. March, p. 36.
Government surveys pension programs. (WB) April, p. 26.
Lump sum settlement of pension trust benefit. (TC) June, p. 66.
Summary of ARS no. 8 "Accounting for the cost of pension plans," by Ernest L. Hicks. (SIQ) May, p. 55.

Performance evaluation
Quality control for people. (MCI) Feb., p. 82.

Personal holding companies
See Holding companies and subsidiaries

Pitt, James F.
Ray of hope for "dealers' reserves"? (TC) March, p. 75.
Warning about warranties as to warrants. (TC) March, p. 72.

Powell, Weldon
'Inventory of generally accepted accounting principles.' March, p. 29.

Practitioners forum; a department, edited by Marvin L. Stone
Accrual basis vs. cash basis for operating purposes by CPAs. Feb., p. 75.
Advantages of practicing in a small community. May, p. 78.
Are owners' salaries a cost? April, p. 81.
Assisting a client in selling his business. Feb., p. 77.
Audit guide. June, p. 71.
Budgeting for profit in accounting firms. Jan., p. 77.
Can income averaging save taxes? March, p. 81.
High cost of letter-writing. May, p. 82.
Intraoffice communication. May, p. 82.
Intra-office forms. March, p. 78.
Just plain housekeeping. Feb., p. 80.
MAP bulletin 14b provides revenue and expense statistics. June, p. 72.
Observations on the Roper report. May, p. 81.
Partnership income tax schedules prove helpful. Jan., p. 79.
Procedures for a "confirmation service" unit. Jan., p. 76.
Some views on the recruitment of young clients. June, p. 69.
Tax computation table. Jan., p. 77.
That first day in your career. March, p. 77.
Who sees your own financial statements? Feb., p. 81.

Prepayments
'Prepaid income' and the Commissioner's discretion rule. Alvin, Gerald. June, p. 45.

President's committee on corporate pension funds and other private retirement and welfare programs
Government surveys pension programs. (WB) April, p. 26.

Price Waterhouse and company
Power company gives stockholders two sets of financial statements. (News report) May, p. 7.
Unusual auditor's opinion. (News report) May, p. 7.

"Professional accounting in 25 countries"
International accounting. (Editorial) Feb., p. 32.

Professional corporations and associations
Bill would nullify IRS ruling on professional corporations. (News report) April, p. 14.
Treasury issues stringent rules for professional corporations; most such groups would not qualify for tax purposes. (News report) March, p. 9.

Profit sharing
Employee benefit plans: their adoption and operation. Mosher, Roy G. March, p. 36.

Programed instruction
Staff training and programed instruction. (EPT) April, p. 88.

Prouty, M. D., Jr.
Income tax allocation. (Letters) March, p. 23.

Public service
CPAs and politics. Lipscomb, Glenard P. (Letters) May, p. 25.
Certified public accountants in politics: latest returns. (News report) Jan., p. 8.

Public utilities
FPC announces re-establishment of Accounting series releases. (News report) Feb., p. 14.
Power company gives stockholders two sets of financial statements. (News report) May, p. 7.
Regulatory commission authority over published financial statements of utilities; excerpts from a speech . . . by Lawrence J. O'Connor, Jr. . . . (SIQ) May, p. 66.

Purchase agreements
Buy and sell agreement in estate planning. Hoffman, William H., Jr. May, p. 43.
Lease vs. purchase: property leased from a municipality. (TC) March, p. 74.

Rappaport, Louis H.
Certification problems under 1964 securities acts amendments, by Louis H. Rappaport. (AAP) March, p. 69.
Louis H. Rappaport to comment on SEC matters. (AAP) Feb., p. 69.
Presentation in balance sheets of items net of tax, by Louis H. Rappaport. (AAP) April, p. 72.

Rea, Richard C.
Assisting a client in selling his business. (PF) Feb., p. 77.
Helping a client make up his mind. May, p. 39.
MAP bulletin 14b provides revenue and expense statistics. (PF) June, p. 72.
Observations on the Roper report. (PF) May, p. 81.

Real estate
Contribution by transfer of partial interests. (TC) June, p. 66.

Real-time systems
Internal control and audit of real-time digital systems. Ross, Franz E. April, p. 46.

Recruitment
New sources of accountants. (EPT) March, p. 89.
New study costs. (EPT) May, p. 87.

Reeve, John T.
Audits of nonprofit organizations. Feb., p. 63.
(The) Journal abbreviates—too much, perhaps? (Letters) June, p. 27.

Referrals
Case history in co-operation. Lehmann, Robert S. April, p. 43.
Referral experience. (MCI) April, p. 87.

Regulated industries
CPA's expanded role in investment company reporting. (AAP) May, p. 70.
Power company gives stockholders two sets of financial statements. (News report) May, p. 7.
Regulatory commission authority over published financial statements of utilities; excerpts from a speech . . . by Lawrence J. O'Connor, Jr. . . . (SIQ) May, p. 66.

Reports and statements
Application of revised SEC proxy rule to stockholder reports. (AAP) Jan., p. 69.
How good are annual reports? (Editorial) Jan., p. 20.
Is the audit report becoming too sophisticated? Franco, Joseph J. (Letters) Feb., p. 29.
Power company gives stockholders two sets of financial statements. (News report) May, p. 7.
Who sees your own financial statements? (PF) Feb., p. 81.
Will the audit report come full circle? Thornburg, E. Jack. (Letters) Jan., p. 17.

Research institute of America, Inc.
Can income averaging save taxes? (PF) March, p. 81.

Retail trade
Retail merchants association engages CPA firm to provide EDP for members. (NF) May, p. 22.
Statistical sampling used to determine gross profit rates. (AAP) March, p. 68.

Revenue procedure 64-16
Method of computing adjustments under Revenue procedure 64-16. (TC) April, p. 77.

Roberts, Alan H.
Wash sales are sometimes beneficial. (TC) March, p. 72.

Roper report
Observations on the Roper report. (PF) May, p. 81.

Ross, Franz E.
Internal control and audit of real-time digital systems. April, p. 46.

Ross, William W.
Double standards controversy. (Letters) Jan., p. 17.

SCORE
See Service corps of retired executives

Salowe, William
Staff men today, partners tomorrow. (EPT) Jan., p. 84.

Salvage value
Salvage value in computation of Section 1250 income. (TC) March, p. 73.

Sampling
See Testing and sampling

Securities—Government regulation
Application of revised SEC proxy rule to stockholder reports. (AAP) Jan., p. 69.

Securities and exchange commission
CPA's expanded role in investment company reporting. (AAP) May, p. 70.
Certification problems under 1964 securities acts amendments, by Louis H. Rappaport. (AAP) March, p. 69.
Louis H. Rappaport to comment on SEC matters. (AAP) Feb., p. 69.
SEC chairman says commission relies on accounting profession. (News report) Jan., p. 7.

Securities transactions
Short sale closed out by an estate. (TC) March, p. 72.
Wash sales are sometimes beneficial. (TC) March, p. 72.

Security analysts
Flynn speaks to analysts and financial executives. (News report) March, p. 14.

Seidman, J. S.
Treasury department report recommends changes in tax laws dealing with exempt status of private foundations. (News report) April, p. 7.

Seidman, J. S., editor
See Tax clinic—January issue

Selling a business
See Buying and selling a business

Service corps of retired executives
More on SCORE. Foley, Eugene P. (Letters) Feb., p. 29.

Shapiro, M. M.
Tax savings of multiple surtax election computed. (TC) May, p. 74.

Shenkin, Arthur F.
Restoring investment credit to asset basis. (TC) March, p. 72.
Tax-free corporation distributions. (TC) April, p. 78.

Short sales
Short sale closed out by an estate. (TC) March, p. 72.

Small business administration
How do you know what your business is worth? (MCI) Jan., p. 80.

Small business investment companies
SBA proposes changes in SBIC financial report form. (News report) April, p. 24.

Sokol, Sidney S.
Four CPAs receive appointments to federal government positions. (News report) May, p. 18.

Solomon, Ezra
Accounting in the next decade. Jan., p. 22.

Specialization
(The) specialist and the humanist. (EPT) April, p. 89.

Staff training
Staff men today, partners tomorrow. (EPT) Jan., p. 84.
Staff training and programed instruction. (EPT) April, p. 88.

Statements
See Reports and statements

Statements in quotes; a department
Accountant's attitude to computers, by A. d'Agapeyeff. March, p. 64.
Adapting accounting principles to a dynamic economy; statement by Oral L. Luper . . . at the 33rd annual international conference, Financial executives institute, Dallas, Tex., Oct. 16, 1964. Jan., p. 61.

Corporate responsibilities under developing federal securities laws; excerpt for an address by Jack M. Whitney, II . . . Oct. 15, 1964. Jan., p. 64.
Regulatory commission authority over published financial statements of utilities; excerpts from a speech . . . by Lawrence J. O'Connor, Jr. . . . May, p. 66.
Summary of ARS no. 8 "Accounting for the cost of pension, plans," by Ernest L. Hicks. May, p. 55.
What is the use of accountants? (from The London economist, with a reply from The accountant). Jan., p. 64.

Statistical sampling
See Testing and sampling

Stern, Alan A.
Tax returns—by computer. (NF) Feb., p. 23.

Stock options
Stock options—1964 changes. Byron, Earl T. April, p. 56.

Stock redemption
Redemption of Subcharter S stock. (TC) May, p. 77.

Stock warrants
Warning about warranties as to warrants. (TC) March, p. 72.

Stone, Marvin L., editor
See Practitioners forum; a department

Subchapter S corporations
"C" type acquisition or spin-off may terminate Subchapter S election. (TC) April, p. 76.
Correction. (TC) March, p. 76.
Income averaging and Subchapter S. (TC) May, p. 73.
Multiple corporations. (TC) Jan., p. 73.
Net operating loss benefit may be lost. (TC) March, p. 76.
Redemption of Subchapter S stock. (TC) May, p. 77.
Stockholder loans may invalidate Subchapter S election. (TC) April, p. 76.
Subchapter S election can cause loss of investment credit. (TC) May, p. 76.
Tax-option corporation and Section 337. (TC) June, p. 67.

Sweeney, Henry W.
CPA appointed as Deputy assistant secretary of defense. (News report) March, p. 18.

Switkes, Joseph N.
Intra-office forms. (PF) March, p. 78.

Taper, Eugene G.
Quality control for people. (MCI) Feb., p. 82.

Tax accounting v. business accounting
'Prepaid income' and the Commissioner's discretion rule. Alvin, Gerald. June, p. 45.
Presentation in balance sheets of items net of tax, by Louis H. Rappaport. (AAP) April, p. 72.

Tax clinic; a department, J. S. Seidman, general editor
Accrual of imputed interest. May, p. 72.
Affiliated and controlled group problems. May, p. 72.
Allocation of basis in complete liquidation of partnership. June, p. 66.
"C" type acquisition or spin-off may terminate Subchapter S election. April, p. 76.
Capital loss carryover. Jan., p. 73.
Charitable remainders in trust and the extra 10 per cent deduction. June, p. 65.
Charity. Jan., p. 73.
Collapsible corporations—caveat emptor. March, p. 76.
Compensation transfer to controlled corporation. June, p. 66.
Computation of tax for fiscal year taxpayer. March, p. 71.
Consolidated returns. Jan., p. 74.
Contribution by transfers of partial interests. June, p. 66.
Correction. March, p. 76.
Depreciation recapture sours market for citrus groves. April, p. 80.
Distinction between liquidation and statutory merger—IRS ruling policy. April, p. 78.
Dividends in consolidated returns. Feb., p. 74.
Does the Commissioner have the power to impose improper terms? April, p. 80.
Dormant corporations and surtax exemptions. April, p. 75.
85 per cent vs. 100 per cent dividend received deduction. March, p. 71.
Election of multiple surtax exemptions. April, p. 79.
Exchange for private annuity. June, p. 66.
Federal estate taxes and marital deductions. Jan., p. 75.
Foreign source income. Feb., p. 74.
Foreign trusts. Jan., p. 74.
Fully depreciated Sec. 1245 assets included in group sale. March, p. 74.
Gains and losses on interim investments pending liquidation. April, p. 77.
Gift and estate taxes. Jan., p. 74.
Gift tax—reportable gifts. June, p. 65.
Group insurance. Jan., p. 74.
How shall a loss corporation be acquired? June, p. 64.
How to obtain a ruling for foreign tax credit. April, p. 80.
Imputed interest. Feb., p. 72.
Imputed interest. Jan., p. 73.
Income averaging and Subchapter S. May, p. 73.
Income averaging opens a new door. March, p. 71.
Interest paid by employee to carry life insurance. June, p. 65.
Investment credit. Jan., p. 74.
Investment credit and "reselection" of used property. May, p. 76.
Is it better to stipulate or impute interest? Feb., p. 72.
Is maximizing depreciation always desirable? Feb., p. 72.
Lease vs. purchase: property leased from a municipality. March, p. 74.
Liquidating personal holding companies. Feb., p. 74.
Loss subsidiaries. Feb., p. 74.
Lump sum settlement of pension trust benefit. June, p. 66.
Marital deduction mathematics. June, p. 67.
Method of computing adjustments under Revenue procedure 64-16. April, p. 77.
Minors—trust or custodianship? Feb., p. 73.
More income would have resulted in less tax! May, p. 74.
More on "would have been" personal holding companies. March, p. 74.
Multiple corporations. Jan., p. 73.
Net operating loss benefit may be lost. March, p. 76.
Percentage of completion based on costs. May, p. 76.
Personal holding company capital gains. June, p. 64.
Ray of hope for "dealers' reserves"? March, p. 75.
Recaptures and consolidated returns. Feb., p. 74
Redemption of Subchapter S stock. May, p. 77.
Restoring investment credit to asset basis. March, p. 72.
Salvage value in computation of Section 1250 income. March, p. 73.
Section 1245 in liquidation. Feb., p. 73.
Short sale closed out by an estate. March, p. 72.
Short-term accumulative trust for spouse. June, p. 67.
Stockholder-guaranteed loans attacked by IRS. May, p. 72.
Stockholder loans may invalidate Subcharter S election. April, p. 76.
Subchapter S election can cause loss of investment credit. (TC) May, p. 76.
Surviving spouse and income averaging. May, p. 73.
Tax-free corporation distributions. April, p. 78.
Tax liability inherited. May, p. 75.
Tax-option corporation and Section 337. June, p. 67.
Tax savings of multiple surtax election computed. May, p. 74.
Thrift plan losses result in ordinary deductions. May, p. 74.
Treasury rebuffed in attempt to extend Section 269. March, p. 76.
Warning about warranties as to warrants. March, p. 72.
Wash sales are sometimes beneficial. March, p. 72.

Tax evasion
Crackdown on tax frauds. (Editorial) Feb., p. 32.

Tax fraud
See Tax evasion

Tax-option corporations
See Subchapter S corporations

Tax planning
How to use short-term trusts in family tax planning. Gindlin, Herbert M. June, p. 37

Tax returns
Automatic data processing in the Internal revenue service. Taylor, Howard D. March, p. 53.
Tax returns—by computer. (NF) Feb., p. 23.

Tax returns—Consolidated
Consolidated returns. (TC) Jan., p. 74.
Dividends in consolidated returns. (TC) Feb., p. 74.
Loss subsidiaries. (TC) Feb., p. 74.
Recaptures and consolidated returns. (TC) Feb., p. 74.
Treasury rebuffed in attempt to extend Section 269. (TC) March, p. 76.

Tax tables
Tax computation table. (PF) Jan., p. 77.

Taxes—Accounting
Income tax allocation. Prouty, M. D., Jr. (Letters) March, p. 23.
Presentation in balance sheets of items net of tax, by Louis H. Rappaport. (AAP) April, p. 72.
Treatment of corporate income tax. Atford, Lee. (Letters) Feb., p. 29.

Taylor, Howard D.
Automatic data processing in the Internal revenue service. March, p. 53.

Terminology
How good are annual reports? (Editorial) Jan., p. 20.

Testing and sampling
Statistical sampling used to determine gross profit rates. (AAP) March, p. 68.

Thin corporations
Stockholder-guaranteed loans attacked by IRS. (TC) May, p. 72.
Stockholder loans may invalidate Subchapter S election. (TC) April, p. 76.

Thompson, James L., Jr.
HEW names CPA as director of new audit organization. (News report) April, p. 22.

Thornburg, E. Jack
Will the audit report come full circle? (Letters) Jan., p. 17.

Thornton, James W.
Tax computation table. (PF) Jan., p. 77.

Thrift plans
Thrift plan losses result in ordinary deductions. (TC) May, p. 74.

Thurston, Troy G., editor
See Tax clinic—June issue

Toan, Arthur B., Jr.
Management science—its impact on management thinking. (MCI) March, p. 82.

Treasury department
Treasury department report recommends changes in tax laws dealing with exempt status of private foundations. (News report) April, p. 7.

Trueger, Paul M.
Defense contract profits—weighted guidelines method. Feb., p. 45.

Trusts
See Estates and trusts

Unexcelled chemical corporation
Unusual auditor's opinion. (News report) May, p. 7.

Uniform commercial code
Uniform commercial code and the auditor. (AAP) April, p. 71.

Valuation
Future service potential value. Kollaritsch, Felix P. Feb., p. 57.
How do you know what your business is worth? (MCI) Jan., p. 80.

Vatter report
Vatter report on Australian accountancy education. (EPT) March, p. 86.

Vitale, Luciano A.
Federal estate taxes and marital deductions. (TC) Jan., p. 75.

Wages, fees, salaries
Are owners' salaries a cost? (PF) April, p. 81.
Candidates for accounting degrees offered average of $544 per month. (News report) Feb., p. 21.
Compensation transfer to controlled corporation. (TC) June, p. 66.
Some views on the recruitment of young clients. (PF) June, p. 69.

Walker, Lauren and Dickey, Robert I., editors
Current reading; a department. See each issue

Wash sales
Wash sales are sometimes beneficial. (TC) March, p. 72.

Washington background, Bryan, Lyman (News report)
Federal controls on agency practice. May, p. 21.
Government surveys pension programs. April, p. 26.
How new bills would affect accountants. March, p. 21.
New use for the attest function. June, p. 26.

Weinstein, Edward A.
Let the buyer beware! June, p. 53.

Werntz, William W.
William W. Werntz. (Obituary) (News report) Jan., p. 14.

Westphal, William H.
How shall a loss corporation be acquired? (TC) June, p. 64.

Wharton school of finance and commerce
Meeting the academic challenge. (EPT) May, p. 89.

Whisler, Thomas L.
Manager and the computer. Jan., p. 27.

Whitney, Jack M., II
Corporate responsibilities under developing federal securities laws; excerpt from an address by Jack M. Whitney, II . . . Oct. 15, 1964. (SIQ) Jan., p. 64.

Willard, Dorothy G.
Compensation transfer to controlled corporation. (TC) June, p. 66.

Williams, David I.
That first day in your career. (PF) March, p. 77.

Witschey, Robert E.
Revenue Commissioner's advisory group includes two CPAs. (News report) May, p. 19.

Woods, Richard S.
Meeting the academic challenge. (EPT) May, p. 89.

Young, Arthur and company
Partnership income tax schedules prove helpful. (PF) Jan., p. 79.